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Attorney for Defendant Internal Revenue Service

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Alexandria Division

In re:)	Case No. 14-10093-RGM
)	Chapter 7
TYRONE A. CONARD,)	
JOYCE L. CONARD,)	
)	
Debtors.)	
)	
)	Adv. Proc. No. 16-01121-RGM
TYRONE A. CONARD,)	
JOYCE L. CONARD,)	
)	
Plaintiffs,)	
)	
v.)	
)	
INTERNAL REVENUE SERVICE,)	
)	
Defendant.)	
)	

UNITED STATES' ANSWER TO ADVERSARY COMPLAINT

The United States of America, Internal Revenue Service, answers the Debtors' Adversary Complaint as follows:

1. The United States admits the allegations of Paragraph 1.
2. The United States admits the allegations of Paragraph 2.
3. The United States admits the allegations of Paragraph 3.

4. The United States admits the allegations of Paragraph 4.
5. The United States admits the allegations of Paragraph 5.

DEFENSES

- A. The United States avers that the debtors' tax debt for years 2003-2010 is non-dischargeable pursuant to 11 U.S.C. § 523(a)(1)(C) because the debtors "willfully attempted . . . to evade or defeat such tax."
- B. The Complaint fails to allege facts sufficient to state a claim upon which relief can be granted.

REQUEST FOR RELIEF

WHEREFORE, the United States of America respectfully requests that the Court:

- A. Determine that the debtors' federal income tax liabilities for tax years 2003-2010 were not discharged; and
- B. Award such other and further relief as the Court may deem to be just and proper.

Dated: August 22, 2016

CAROLINE D. CIRAULO
Principal Deputy Assistant Attorney General

/s/ Nelson Wagner
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CERTIFICATE OF SERVICE

I hereby certify that on August 22, 2016, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following:

Counsel for Debtor

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/s/ Nelson Wagner

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